

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

HOUSE BILL NO. 1593

By: Rice

AS INTRODUCED

An Act relating to intoxicating liquors; amending 37 O.S. 1991, Section 579, which relates to the gross receipts tax on alcoholic mixed beverages; clarifying language; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 37 O.S. 1991, Section 579, is amended to read as follows:

Section 579. A. Every mixed beverage tax permit holder, or any person transacting business subject to the gross receipts tax levied by Section 576 of this title, shall file with the Oklahoma Tax Commission a monthly report for each place or location of business, on or before the 15th day of the month immediately following the month of receipt. The reports shall be made under oath, on forms prescribed by the Tax Commission, which shall include the following information:

1. Name of mixed beverage tax permit holder;
2. Mixed beverage tax permit number;
3. Sales tax permit number;
4. Mixed beverage, caterer or special event license number;

5. Gross receipts for the month for the sale, preparation or service of mixed beverages, ice and nonalcoholic beverages mixed with alcoholic beverages;

6. Gross receipts for the month from charges for the privilege of admission to a mixed beverage establishment which entitle a person to complimentary mixed beverages or discounted prices for mixed beverages; and

7. Total retail value of complimentary or discounted alcoholic beverages served for the month.

B. The gross receipts tax levied by Section 576 of this title shall be calculated by multiplying the tax rate, twelve percent (12%), and the total gross receipts for each month from the sale, preparation or service of mixed beverages, ice and nonalcoholic beverages mixed with alcoholic beverages, the total gross receipts of charges received for admission to mixed beverage establishments as provided in paragraph 6 of subsection A of this section, and the total retail value of complimentary or discounted mixed beverages. Gross receipts from the sale of food prepared with alcoholic beverages shall not be included in the calculation of the monthly tax liability. The tax due for the preceding month shall accompany the report required in subsection A of this section. All taxes, penalties and interest imposed by ~~this act~~ the Oklahoma Alcoholic Beverage Control Act may be paid in the form of a personal or company check, cashier's check, certified check or postal money order payable to the Tax Commission.

C. If the gross receipts tax levied pursuant to the provisions of Section 576 of this title is not paid on or before the 15th day of each month, the tax shall be delinquent and interest and penalty shall accrue on and from the 16th day of each month, pursuant to the provisions of the Uniform Tax Procedure Code, Section 201 et seq. of Title 68 of the Oklahoma Statutes.

D. Every licensed wholesaler of alcoholic beverages in this state shall file with the Tax Commission a monthly report, under oath, on forms prescribed by the Tax Commission, which shall include the name, location and mixed beverage tax permit number of each mixed beverage, caterer or special event licensee to whom the licensed wholesaler sold alcoholic beverages during the report month, the container or case identification stamp numbers and the amount of fees collected for said identification stamps for all alcoholic beverages sold to such mixed beverage, caterer or special event licensee during the report month. The wholesaler may retain one percent (1%) of the identification stamp fees collected pursuant to the provisions of the Oklahoma Alcoholic Beverage Control Act, Section 501 et seq. of this title, which are timely reported and paid, in accordance with the provisions of Section 581 of this title, as remuneration for collecting said fees. If said fees become delinquent, such wholesaler forfeits his claim to the one percent (1%) discount.

E. If the report required by subsection A of this section is not filed with the Tax Commission on or before the 15th day of the month, an additional penalty of Five Dollars (\$5.00) shall accrue for each day thereafter that said report is not filed pursuant to the provisions of this section, unless otherwise waived by the Tax Commission pursuant to the provisions of the Uniform Tax Procedure Code; provided, however, said additional penalty, if assessed, shall not exceed an amount equal to twice the amount of gross receipts tax due for the period for which such report was required to be filed, or the sum of Three Hundred Dollars (\$300.00), whichever is greater.

SECTION 2. This act shall become effective September 1, 1993.

44-1-5330

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